

By: Lozano

H.B. No. 603

A BILL TO BE ENTITLED

AN ACT

relating to exempting certain textbooks for university and college courses from the sales and use tax.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Subchapter H, Chapter 151, Tax Code, is amended by adding Section 151.3213 to read as follows:

Sec. 151.3213. TEXTBOOKS FOR UNIVERSITY AND COLLEGE COURSES. (a) The sale, use, or consumption of a book is exempted from the taxes imposed by this chapter if the book is:

(1) written, designed, and produced for educational, instructional, or pedagogical purposes;

(2) bought in person and not online by a full-time or part-time student enrolled at an institution of higher education as defined by Section 61.003, Education Code, or a private or independent college or university that is located in this state and that is accredited by a recognized accrediting agency as defined by Section 61.003, Education Code; and

(3) required for a course at the institution of higher education or the private or independent college or university.

(b) A person may establish that the person is a full-time or part-time student by presenting a valid student identification card.

SECTION 2. The change in law made by this Act does not affect taxes imposed before the effective date of this Act, and the

1 law in effect before the effective date of this Act is continued in
2 effect for purposes of the liability for and collection of those
3 taxes.

4 SECTION 3. This Act takes effect July 1, 2013, if it
5 receives a vote of two-thirds of all the members elected to each
6 house, as provided by Section 39, Article III, Texas Constitution.
7 If this Act does not receive the vote necessary for effect on that
8 date, this Act takes effect October 1, 2013.